

condition and may consider a chemical dependency evaluation as either a physical or mental examination.

Sec. 11. Section 232.116, subsection 3, paragraph c, Code 1985, is amended to read as follows:

c. There is clear and convincing evidence that the parents had received or were offered but refused services or failed to cooperate to correct the situation which led to the abuse or that the parents had received services to correct the situation which led to the abuse but the services did not correct the abusive situation.

Sec. 12. Section 232.133, subsection 1, Code 1985, is amended to read as follows:

1. Any An interested party aggrieved by any an order or decree of the juvenile court may appeal from the court for review of questions of law or fact. However, an order adjudicating a child to have committed a delinquent act, entered pursuant to section 232.47, shall not be appealed until the court enters a corresponding dispositional order pursuant to section 232.52.

Approved May 7, 1986

CHAPTER 1187

AUTOMOTIVE FLUIDS SALES TAX EXEMPTION

S.F. 106

AN ACT to provide a specific exemption to the sales and use tax relative to gross receipts from the sale of automotive fluids and providing retroactive effect.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 422.45, Code 1985, is amended by adding the following new subsection:

NEW SUBSECTION. 22. The gross receipts from the sale of automotive fluids to a retailer to be used either in providing a service which includes the installation or application of the fluids in or on a motor vehicle, which service is subject to section 422.43, subsection 11, or to be installed in or applied to a motor vehicle which the retailer intends to sell, which sale is subject to section 423.7. For purposes of this subsection, automotive fluids are all those which are refined, manufactured or otherwise processed and packaged for sale prior to their installation in or application to a motor vehicle. They include, but are not limited to motor oil and other lubricants, hydraulic fluids, brake fluid, transmission fluid, sealants, undercoatings, antifreeze and gasoline additives.

Sec. 2. This Act is retroactive to January 1, 1979.

Approved May 7, 1986

CHAPTER 1188

FIRE SERVICE INSTITUTE

S.F. 293

AN ACT creating a fire service institute.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. **NEW SECTION.** 266.40 SHORT TITLE.

This division shall be known and may be cited as the "Iowa fire service institute Act".